

**TOWN OF STOW**  
**COMBINED BALANCE SHEET (Unaudited)**  
**ALL FUND TYPES AND ACCOUNT GROUP**  
**June 30, 2007**

	<u>Governmental Funds</u>			<u>Fiduciary Funds</u>		
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Trust And Agency Funds</u>	<u>General Long-Term Debt Account Group</u>	<u>Totals (Memorandum Only)</u>
<b>Assets</b>						
Cash and Interest Bearing Deposits	\$ 1,738,929	\$ 3,264,702	\$ 116,850	\$ 1,097,539	\$ -	\$ 6,218,020
Cash and Investments Held by Trustees				937,039		937,039
Receivables:						
Real Estate Taxes	184,302					184,302
Personal Property Taxes	6,186					6,186
Less Allowance for Abatements and Exemptions	(78,134)					(78,134)
Motor Vehicle Excise Taxes	133,144					133,144
Farm Animal Excise Taxes	3,666					3,666
Tax Liens	122,326	2,636				124,962
Deferred Real Estate Taxes	37,229					37,229
Supplemental Taxes	5,478					5,478
Tax Foreclosures	118,012					118,012
Ambulance	114,979					114,979
CPA Surcharge		3,518				3,518
Other	1,564	21,598				23,162
Due From Other Funds	93,685	551,864	79,755			725,304
Due From Other Governments		256,355				256,355
Amount to be Provided for Notes and Bonds Payable					9,375,000	9,375,000
<b>Total Assets</b>	<b>\$ 2,481,366</b>	<b>\$ 4,100,673</b>	<b>\$ 196,605</b>	<b>\$ 2,034,578</b>	<b>\$ 9,375,000</b>	<b>\$ 18,188,222</b>

**Liabilities and Fund Equity**

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	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Capital Project Funds</b>	<b>Trust And Agency Funds</b>	<b>General Long-Term Debt Account Group</b>	<b>Totals (Memorandum Only)</b>
<b>Liabilities</b>						
<b>Warrants Payable</b>	\$ 44,377	\$ -	\$ -	\$ -	\$ -	\$ 44,377
<b>Accrued Payroll</b>	75,234					75,234
<b>Amounts Withheld from Employees and Other Liabilities</b>	48,971			393,354		442,325
<b>Due to Other Funds</b>	631,620	75,315		18,369		725,304
<b>Deferred Revenue:</b>						
<b>Personal Property and Real Estate Taxes</b>	112,354					112,354
<b>Motor Vehicle Excise Taxes</b>	133,951					133,951
<b>Farm Animal Excise Taxes</b>	3,666					3,666
<b>Tax Liens</b>	122,326	2,636				124,962
<b>Deferred Real Estate Taxes</b>	37,229					37,229
<b>Supplemental Taxes</b>	5,478					5,478
<b>Tax Foreclosures</b>	118,012					118,012
<b>Ambulance</b>	112,556					112,556
<b>CPA Surcharge</b>		3,518				3,518
<b>Other</b>		178,715				178,715
<b>Notes Payable</b>			720,000			720,000
<b>Bonds Payable</b>					9,375,000	9,375,000
<b>Total Liabilities</b>	<b>1,445,774</b>	<b>260,184</b>	<b>720,000</b>	<b>411,723</b>	<b>9,375,000</b>	<b>12,212,681</b>

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	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Capital Project Funds</b>	<b>Trust And Agency Funds</b>		
<b>Fund Equity</b>						
<b>Retained Earnings (Deficit)</b>			(548,987)			(548,987)
<b>Reserved for Expenditure</b>	244,045	2,386,573	25,592			2,656,210
<b>Reserved for Encumbrances</b>	7,157	397				7,554
<b>Reserved for Appropriation</b>	293,354	456,430				749,784
<b>Reserved for Endowment</b>				315,632		315,632
<b>Designated for Revolving Funds</b>		74,245				74,245
<b>Undesignated</b>	491,036	922,844		1,307,223		2,721,103
<b>Total Fund Equity</b>	1,035,592	3,840,489	(523,395)	1,622,855		5,975,541
<b>Total Liabilities and Fund Equity</b>	\$ 2,481,366	\$ 4,100,673	\$ 196,605	\$ 2,034,578	\$ 9,375,000	\$ 18,188,222

Prepared by: Julie Costello  
Town Accountant